

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY

#### GOVERNMENT OF GOA

##### Department of Personnel

##### Notification

1/17/74-PER (Vol. III)

In exercise of the powers conferred by the proviso to Article 309 of the Constitution, and in supersession of the existing recruitment rules for the posts, the Governor of Goa, hereby makes the following rules relating to recruitment to the Group 'C' Non-Ministerial, Non-Gazetted posts in the Goa College of Pharmacy under the Government of Goa, namely: —

**1. Short title, application and commencement. —**

(1) These rules may be called the Government of Goa, Goa College of Pharmacy, Group C Non-Ministerial Non-Gazetted posts, Recruitment Rules, 1989.

(2) *Application.* — These rules shall apply to the posts specified in Column 1 of the Schedule to these rules (hereinafter called as the "said Schedule").

(3) They shall come into force from the date of publication in the Official Gazette.

**2. Number, classification and scales of pay. —**

The number of posts, classification of the said posts and the scales of pay attached thereto shall be as specified in columns 2 to 4 of the said Schedule:

Provided that the Government may vary the number of posts in Column 2 of the said Schedule from time to time subject to exigencies of work.

**3. Method of recruitment, age limit and other qualifications. —** The method of recruitment to the said posts, age limit, qualifications and other matters

connected therewith shall be as specified in columns 5 to 13 of the said Schedule.

**4. Disqualification. —** No person who has entered into or contracted a marriage with a person having a spouse living or who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the service:

Provided that the Government may if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

**5. Power to relax. —** Where the Government is of the opinion that it is necessary or expedient so to do, it may, by order, for reasons to be recorded in writing relax any of the provisions of these rules with respect to any class or category of persons.

**6. Saving —** Nothing in these rules shall affect reservation, relaxation of age limit and other concessions required to be provided for Scheduled Castes, and other special categories of persons in accordance with the orders issued by the Government from time to time in that regard.

By order and in the name of the Governor of Goa.

Smt. Prabha Chandran, Under Secretary (Personnel).

Panaji, 23rd January, 1989.

**SCHEDULE**

Name of the post	No. of posts	Classification	Scale of pay	Whether selection post or non-selection post	Age limit for direct recruits	Educational and other qualifications required for direct recruits	Whether age & Educational Qualifications prescribed for the direct recruits will apply in the case of promotees	Period of probation, if any	Method of recruitment whether by direct recruitment or by promotion or by deputation/transfer and percentage of the vacancies to be filled by various methods	In case of recruitment by promotion/deputation/transfer, grades from which promotion/deputation/transfer is to be made	If a D.P.C. exists, what is its composition	Circumstances in which Goa Public Service Commission is to be consulted in making recruitment
1	2	3	4	5	6	7	8	9	10	11	12	13
Assistant Librarian	1 (1989) Subject to variation dependent on workload.	Group 'C' Non-Gazetted Non-Ministerial	Rs. 1400-40-1800-EB-50-2300.	Selection	Not exceeding 30 years (Relaxable for Government servants in accordance with the instructions or orders issued by the Government from time to time).	<i>Essential:</i> i) Degree of a recognised University or equivalent. ii) Degree or Diploma in Library Science (one year's course after graduation) or its equivalent.	N. A.	Two years (for direct recruits)	By promotion failing which by direct recruitment.	<i>Promotion:</i> Assistant Librarian in the scale of Rs. 1200-2040 / Library Assistant with 5 years regular service in the grade.	Group 'C' D. P. C.	N. A.
Library Assistant.	2 (1989) Subject to variation dependent on workload.	— do —	Rs. 1200-30-1560-EB-40-2040.	N. A.	Not exceeding 30 years (Relaxable for Government servants in accordance with the instructions or orders issued by the Government from time to time).	<i>Essential:</i> i) S.S.C. or its equivalent. ii) Diploma in Library Science (two years course after Matriculation).  <i>Desirable:</i> i) Experience in the working of Library. ii) Knowledge of Konkani and/or Marathi.	N. A.	Two years	By direct recruitment.	N. A.	Group 'C' D. P. C. (for considering confirmation).	N. A.

## Industries Department

## Notification

3/53/86-ILD

Whereas, the Government of the erstwhile Union territory of Goa, Daman and Diu has issued a Notification No. 3/51/73-IPD dated 22-3-1982, providing for sales tax incentives in the form and manner laid down in the said Notification:

And whereas the said Scheme was to remain in force upto 31-3-1989 in terms of Government Notification No. 3/51/73-IPD dated 19-1-1988;

And whereas, the Government of Goa now desires to replace the said Scheme by a new Scheme to be called as "Sales Tax Deferment cum Interest Free Sales Tax Loan Scheme" in the interest of the industrial units.

Now, therefore, the Government of Goa introduces the new Scheme with immediate effect and its aims and objectives shall be as laid down hereunder:—

**1. Introduction:**

1.1. Government is pleased to direct that the Interest Free Sales Tax Loan Scheme, as mentioned in the above Notifications is discontinued and replaced by a new Scheme called "Sales Tax Deferment cum Interest Free Sales Tax Loan Scheme".

1.2. Consistent with the objectives of the Scheme of Incentives, Government may at any time make any amendments to the Scheme.

1.3. For the purpose of the Scheme, the industrial units of the entire area of Goa will be eligible.

**2. Eligibility Certificate:**

2.1. i) Eligibility Certificate shall be issued by the Directorate of Industries and Mines, after commercial production has commenced by a new industrial unit or after completion of expansion by an existing unit. Date of first sale after registration with the Sales Tax Authorities will be considered as the date of starting of commercial production and the date of first disbursement of loan.

ii) Decision of the Directorate of Industries and Mines, as regards Eligibility Certificate shall be final and binding on the eligible units.

iii) The Commissioner of Sales Tax will issue the Certificate of Entitlement on the basis of eligibility Certificate issued by the Directorate of Industries and Mines.

2.2. *Terms & Conditions for eligibility certificate:* An industrial unit to be eligible for granting of Eligible Certificate, should fulfil the following terms and conditions:

i) The Eligibility Certificate will be issued by the Directorate of Industries and Mines as may be determined by it on inspection and based on the totality of the docu-

mentary evidence produced by the eligible unit in this behalf and also such other information, details, etc. required/called for, in connection therewith such as the date of power connection, electricity consumption bills over a period, first sales bill, excise licence or certificate regarding fixed investment, etc.

ii) In the case of a partnership firm or a Company or a Cooperative Society or a Trust, the Registration of the Firm or Company or Co-operative Society or Trust should have been obtained.

iii) The unit should have obtained provisional SSI Registration or Letter of Intent from the Government of India and/or permission from the Government for setting up/expansion of the unit, if such permission is required to be obtained.

iv) In the case of medium/large scale units, not covered under the Licencing Provisions of the Industries (Development and Regulation) Act, 1951, the unit should have obtained DGTD Registration/Registration from the concerned Technical Authorities in respect of the Industries covered by the Special Regulations, for setting up new unit/expansion of the existing unit.

2.3. *Date of Effect of the Scheme.*—The Scheme shall come into force with immediate effect. The new Scheme shall be in operation for an initial period of 5 years and may be continued thereafter at the discretion of the Government.

**3. Definition:**

3.1. The term 'Fixed Assets' covers all the assets of the unit as erected at site and includes:

- a) Land.
- b) Building—any built up area used by the eligible unit including administrative building, residential quarters, industrial housing and all such facilities provided in the building as are required for the manufacturing processes;
- c) Plant and Machinery, tools and equipments including handling and haulage equipment or tools as are necessarily required and exclusively used for sustaining the working of the unit.
- d) The cost of development of the environment of the location of the unit, such as fencing, construction of roads and other infra-structural facilities which the eligible unit has to incur under the project.
- e) Installation charges capitalised.

3.2. *Expansion of existing unit.*—For the purpose of the Scheme, an existing unit which undertakes expansion by investing additional amount in plant and machinery, to the extent of 75% and above of the existing investment in plant and machinery, shall be called 'Expansion of the existing unit'.

3.3. For the purpose of the Scheme, Fixed Assets would be those which have been created prior to the eligibility certificate and the additions made during the next 2 years for the completion of the original project.

3.4. Fixed assets acquired by an eligible unit and computed for the purpose of the Scheme shall not be disposed off or sold or written off during the currency of the loan, except with the prior written permission of the Directorate of Industries and Mines.

3.5. *Sales Tax Liability.*—The term Sales Tax Liability for any period, means the following:

- i) Sales Tax payable and paid under the Goa Daman & Diu Sales Tax Act, 1964, on the sales of finished products of the unit.
- ii) Central Sales Tax payable and paid under the Central Sales Tax Act, 1956, during that period on the sales of finished products of the eligible unit in the course of inter-state trade or commerce.

3.6. *Year.*—The term Year means the accounting year by the eligible unit under Goa, Daman and Diu Sales Tax Act, 1964 and the Rules made thereunder.

3.7. A Small Scale Industrial unit is an industrial unit with investment in plant and machinery not exceeding Rs. 35 lakhs or Rs. 45 lakhs in case of ancillary industries as amended by Government of India from time to time.

- b) Medium Scale Industry is an industrial unit with investment in fixed assets not exceeding Rs. 5 crores but outside the purview of SSI definition as amended by Government of India from time to time.
- c) Large Scale Industry is an industrial unit with investment in fixed assets exceeding Rs. 5 crores as amended by Government of India from time to time.

#### 4. Quantum of Sales Tax/Period of Eligibility:

The quantum of Sales Tax for the purpose of benefit under the Scheme shall be as follows:

- a) SSI units, 10 years Sales Tax Liability or 100% of the investment in fixed assets or Rs. 50 lakhs whichever is lower.
- b) For Medium Scale Industries, 5 years Sales Tax Liability or 75% of the investment in fixed assets or Rs. 75 lakhs, whichever is lower.
- c) For large Scale Industries, 5 years Sales Tax Liability or Rs. 100 lakhs, whichever is lower.

#### 5. Re-payment of Loan:

- a) SSI Units: The SSI units shall repay the loan in 5 equal annual instalments. The first instalment shall be repaid at the end of the 10th year from the date of first disbursement of the loan.

b) Medium and Large Units: The Medium and Large units shall repay the loan in 5 equal annual instalments. The first instalment shall be paid at the end of the 5th year from the date of first disbursement of the loan.

c) In case of default, interest @ 15% per annum shall be charged on the amount outstanding.

d) For a default exceeding 1 year, the defaulted amount shall be recovered through the Revenue Court as arrears of land revenue.

#### 6. Polluting Industries:

Highly polluting industries as defined in the Government notification no. 5/4/87-FIN(RNC) (4) dated 28/4/1987 shall not be eligible for the benefit of the Scheme.

#### 7. General Provisions:

7.1 *Agencies for implementation of the Scheme.*—Economic Development Corporation of Goa, Daman and Diu Ltd. (EDC), Maharashtra State Financial Corporation (MSFC) and all the scheduled banks in Goa, shall be the implementing agencies for the Scheme. The Co-ordinating Authority for the Scheme shall be the Directorate of Industries and Mines.

7.2 Sales Tax Deferment cum Interest Free Sales Tax Loan Scheme and Sales Tax Exemption Scheme shall be mutually exclusive.

7.3 Application for Eligibility Certificate shall be filed along with the application for permanent registration by new SSI units. Medium and Large Scale Industries shall apply for Eligibility Certificate immediately after the first sale. Units under expansion shall apply for Eligibility Certificate immediately on completion of expansion.

#### 8. Claim for incentives:

The incentives cannot be claimed unless Eligibility Certificate from the Directorate of Industries and Mines and the Entitlement Certificate from the Sales Tax Authorities are obtained by the Industrial unit. The benefit under the Scheme to the eligible units will be adjusted in the manner indicated below:

8.1 When the loan liability equal to the amount of sales tax by the dealer has been raised by the Implementing Agency, such tax is deemed to have been paid in the public interest. Thus, tax will not actually be paid in cash but shall be converted into loans and hence there should be equivalent contra-credit under relevant receipt head of account. These deemed receipt shall be credited to the Budget Head "0040—Sales Tax 102 State Sales Tax (i) Tax Collection".

8.2 The Budget provision will be non-plan & loans will be given to the eligible units. The Budget provision shall be based on the estimated amounts of deferred sales tax likely to be converted into loan in the financial year, on the basis of the reports of the Directorate of Industries & Mines. The expenditure will be debited to the Budget Head "6851—Loans for Village and Small Industries,

102 — Small Scale Industries, 04, Loans to industrial units under Sales Tax Deferment-cum-Interest Free Sales Tax Loan Scheme, 1988, loans to eligible units in respect of sales tax deemed to have been paid under provision of section 15 of Goa, Daman and Diu Sales Tax Act, 1964.

8.3 The Director of Industries and Mines shall be the Controlling Officer for the Budget Head. There is no cash payment and only orders for adjustment are required to be issued. The Budget provision shall be released by the Director of Industries and Mines to the Implementing Agencies in the same manner as is being followed in the case of grants in respect of package scheme of incentives. The implementing agencies, namely EDC, MSFC and scheduled banks would issue orders of conversion as laid down in the procedure. On the basis of sanction orders issued by the Implementing Agencies, contra-credit should be taken under the Head of Account and the Director of Accounts shall carry out necessary adjustments in Government Accounts. For this purpose, implementing agencies will give utilisation certificates of the grants in the same manner as in the case of grants released under the package Scheme of incentives. The reconciliation of the account shall be the responsibility of the Director of Industries and Mines on the basis of information furnished by the implementing agencies.

8.4 The recovery of loan shall be the responsibility of the Implementing Agencies i.e. E.D.C., M.S.F.C. and Scheduled Banks.

8.5 The implementing agencies shall submit to the Directorate of Industries and Mines, Budget Estimates and the revised estimates and will propose a supplementary demand, if necessary.

8.6 This scheme can be availed of by units which are not availing of the Sales Tax Exemption Scheme.

R. S. Sethi, Secretary (Industries).

Panaji, 26th December, 1988.

#### Finance (Revenue and Control) Department

##### Notification

6/2/87-Fin(R&C)

Whereas certain draft rules further to amend the Goa, Daman and Diu Sales Tax Rules, 1964, were published as required by sub-section (1) of section

36 of the Goa, Daman and Diu Sales Tax Act, 1964 (Act 4 of 1964), at page 436 of the Official Gazette, Series I, No. 35, dated 1-12-1988 under Notification No. 6/2/87-Fin(R&C) dated 4-11-1988 of the Finance (Revenue and Control) Department, Government of Goa inviting objections and suggestions from all persons likely to be affected thereby till thirty days from the date of publication of the said Notification in the Official Gazette.

And whereas the said Gazette was made available to the public on 1-12-1988.

And whereas no objections and suggestions have been received from the public on the said draft by the Government.

Now, therefore, in exercise of the powers conferred by section 36 of the Goa, Daman and Diu Sales Tax Act, 1964 (Act 4 of 1964), and all other powers enabling it in that behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa, Daman and Diu Sales Tax Rules, 1964, namely:—

1. *Short title and commencement.* — (1) These rules may be called the Goa Sales Tax (Second Amendment) Rules, 1989.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. *Amendment of rule 60.* — In sub-rule (1) of rule 60 of the Goa, Daman and Diu Sales Tax Rules, 1964,—

(i) for the word “eight”, the word “nine” shall be substituted;

(ii) in clause (ii),—

(a) for the words and figures “Talukas of Bardez, Pernem”, the words “Talukas of Bardez and Pernem” shall be substituted;

(b) the words “Bicholim and Satari” shall be deleted;

(iii) after the clause (viii), the following clause shall be inserted, namely:—

“(ix) Bicholim Ward — Talukas of Bicholim and Satari”.

By order and in the name of the Governor of Goa.

K. M. Nambiar, Under Secretary (Fin. Exp.)

Panaji, 8th February, 1989.